

IN THE
INDIANA TAX COURT

NO.49T10-9309-TA-70

TOWN OF ST. JOHN, <i>et al.</i>)
)
Petitioners,)
)
v.)
)
DEPARTMENT OF LOCAL GOVERNMENT)
FINANCE as successor to the)
STATE BOARD OF TAX)
COMMISSIONERS,)
)
Respondents.)

MONTHLY REPORT 20

As successor to the State Board of Tax Commissioners, this is the Department of Local Government Finance's (" hereafter DLGF") twentieth monthly report under the Court's order dated May 31,2000, 729N.E.2d 242,247. The report explains the DLGF's activities during January 2002 to implement the Court's order. An outline of the Board's activities is included as Exhibit A.

Legislative Session

There are bills pending that could affect the reassessment process and timing.

Lake County Reassessment

The DLGF spent many hours in January attempting to get Lake County official to cooperate in the implementation of the Lake County reassessment under P.L. 151-2001. The county has not yet paid an invoice presented for payment under Ind. Code § 6-1.1-4-36, which requires all costs of the contract to be paid from the county's reassessment fund. If Lake County fails to comply with its statutory responsibility, the State will be unable to assess Lake County in accordance with P.L. 151-2001 or meet the timelines for implementation of reassessment under the Court's order of May 31,2000.

Local newspapers have reported that Lake County officials are threatening to sue the state and not pay for the independent reassessment of Lake County. The DLGF's Commissioner and Deputy Commissioner conducted several meetings with Lake County officials about the reassessment project contract and initial payment so that work can be underway. The Lake County Assessor requested the Council to appropriate money from the reassessment fund. The Lake County Council will meet on this issue on February 12, 2002. In the meantime, the Department, Arthur Andersen, Manatron and subcontractors are working to get property record cards, plat maps and electronic data to get the project up and running.

New Rule For Utility Owned Property Assessment

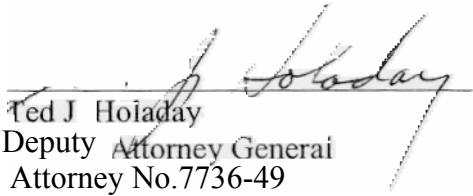
The final rule for utility owned property assessment was adopted in December. It was approved by the Attorney General, signed by the Governor and thereafter filed with the Secretary of State on January 28,2002.

Statutory Issues

In the First Monthly Report, the State Board identified statutes with which it will be unable to comply under the timetable for promulgating a new assessment rule. During this month the DLGF has identified no additional provisions with which it will be unable to comply.

Respectfully submitted,

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